



## TOWN OF UPTON, MASSACHUSETTS

### BOARD OF ASSESSORS

### FISCAL YEAR 2021 ELIGIBILITY REQUIREMENTS FOR SENIORS TO QUALIFY FOR PROPERTY TAX EXEMPTIONS

This document shows the increases for Fiscal Year 2021 to the Whole Estate and Gross Receipts limits for the Clause 17 and 41C senior exemptions (M.G.L. Chapter 59, Section 5) and the increase in the amount of social security income that can be deducted from Gross Receipts. These amounts are adjusted annually. The age and residency requirements and the amount of the exemptions have not changed. Those are described in the attached "Taxpayers Guide to Local Property Tax Exemptions."

At the May 2019 Annual Town Meeting the town voted to accept Clauses 17E and 41D that provide for annual increases to applicable Whole Estate and Gross Receipts limits equal to increases in the Consumer Price Index. The Department of Revenue determines the amount of the annual increase and set it at 2.3% (COLA increase) for Fiscal Year 2021.

The Whole Estate and Gross Receipts limits are:

Clause 41C Limits		Fiscal Year 2020	Fiscal Year 2021
Single	Gross receipts limit	\$21,073	\$21,558
	Whole estate limit	\$42,146	\$43,115
Married	Gross receipts limit	\$31,610	\$32,337
	Whole estate limit	\$57,951	\$59,284

Clause 17 Limit		Fiscal Year 2020	Fiscal Year 2021
Single	Whole estate limit	\$42,146	\$43,115
Married	Whole estate limit	\$57,951	\$59,284

The amount of Social Security income that can be deducted from Gross Receipts is:

	Fiscal Year 2020	Fiscal Year 2021
Worker	\$4,758	\$4,834
Spouse	\$2,379	\$2,417
Total	\$7,137	\$7,251

If you need a copy of this form, the brochure or an application please request one from the Board of Assessor's office or you may obtain them online.

Thank-you.

#### BOARD OF ASSESSORS

William Taylor, Chairman  
Kelly McElreath  
James Earl

#### ASSISTANT ASSESSOR

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